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P R O C E E D I N G S

of the

SELECT COMMITTEE APPOINTED BY THE LEGISLATURE
OF THE PROVINCE OF ONTARIO, TO ENQUIRE INTO
AND REVIEW THE CEMETERY ACT AND REGULATIONS
MADE THEREUNDER.

— : —

Mr. J. N. Allan, Chairman, Presiding.

Mr. John Scott, Secretary.

— : —

VOLUME VII

Wednesday, October 14, 1953.

Ottawa, Ontario.

(Mrs) J. A. Wilde,
Official Reporter,
Parliament Buildings,
Toronto, Ontario.

S E V E N T H D A Y

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Municipal Reference

Ottawa, Ontario,
Wednesday, October 14th, 1953,
10:00 o'clock, a. m.

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The further proceedings of this Committee
reconvened pursuant to adjournment.

PRESENT:

Mr. J. N. Allan, Chairman, Presiding.

Messrs. Allen (Middlesex South)

Thomas (Ontario)

Sandercock,

Lyons

Root,

Hall,

Whitney,

Gordon,

Hanna,

Mr. John Scott (Secretary)

Mr. Walker (Solicitor)

Dr. A. E. Berry (Advisor - Department of
Health)

APPEARANCES:

Mr. G. C. Medcalf, Counsel for the Corporation
of the City of Ottawa.

Mr. Wright, Representing the Council of the
City of Ottawa.



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Professor Crawford, Queen's University,
representing the Ontario
Municipal Association.

Mr. H. V. Leitch, Representing the Pine-
crest Cemetery Company.

Mr. R. B. Faith,

Mr. Wilson A. Stewart, Representing the Eastern
Ontario Cemetery and
Genealogical Association

Mr. Barrett,

- - - - -

THE CHAIRMAN: Gentlemen, we are all very
prompt this morning, and I think we can have our
Committee get underway. I would like to mention a
few items before we begin.

First of all, I would like to express our
thanks to the County of Carleton and the City of
Ottawa for providing us with these lovely quarters.
I am sure every member of the Committee and everyone
here would like to congratulate the County of Carleton
and the City of Ottawa on the fine job they have done
on the renovation of this lovely old building. I
notice a note on my desk, "No smoking". I am sure
no one would want to smoke, so there is no use in
mentioning it.

First on the list this morning is the City

of Ottawa. I notice Mr. Medcalf is here, and I am sure we are all interested in hearing him now.

MR. MEDCALF: I am in a little difficulty to start with because of the fact I am not just sure how broad your terms of reference are. I did not have an opportunity of reading the motion of the hon. Dr. Phillips on April 2nd, 1953, and I am not sure whether it empowers this Committee to look into the matter of taxation which is the only matter on which we have any representations to make.

We have no representations to make to you on the matter of the sale of lots, or the maintenance of lots by any of the existing cemeteries being carried on in Ottawa, and we make no comment on that matter. I would like to ask you, Mr. Chairman, if any consideration has been given as to whether or not you may include matters of taxation in your deliberations?

THE CHAIRMAN: We are considering very anxiously the question of the desirability of taxation and methods of taxation. I think I can informally say this to you, that in the briefs which have been presented and the opinions of men who have come before us, we have found that taxation is going to be somewhat of a problem because of the fact that

cemeteries, after they have been sold out completely, have no assets except their permanent upkeep fund. Of course, municipalities are not anxious to seize a cemetery for non-payment of taxes, in fact, they would find it most desirable to stay away from seizing it.

MR. MEDCALF: I might be wrong about this, but my information as to the manner in which Beechwood Cemetery carries on here is, I do not think they divest themselves of the total of the property. An instrument which is called a "conveyance" is given to the person who buys a lot, but I doubt if that is registered in the registry office.

Mr. Wright, the Assessment Commissioner, is with me and he tells me there is no registration to his knowledge, and the entry on the assessment roll continues to be "so-and-so cemetery", and there is no information upon which the Assessment Commissioner can assess a person who has purchased the plot.

It is an odd form of conveyancing which is either covered by the Cemeteries Act or by other special legislation. You cannot sell it. I own a plot in a cemetery and I cannot sell that to anyone else. I can convey my interest in it, but it is not

like a plot on which you can build a house. It is my thought the registry ownership does remain in the cemetery and the cemetery can be assessed for the whole.

THE CHAIRMAN: I think perhaps I did not make myself clear. The thought I had in mind was the problem of the cemetery which decided upon a financial plan and then carried that out by selling the lots.

MR. MEDCALF: And if they have to pay taxation, they have no assets.

THE CHAIRMAN: That is correct. That is one of the problems which will have to be considered, and which we are certainly interested in for several reasons. One of the reasons would be where a city might have all its cemeteries in an adjoining township.

MR. MEDCALF: Yes, I can see that. I have half a dozen copies of my very brief submission which I would like to file with you. Perhaps they could be shared two to a member. I am sorry I have not more. My first thought that you will find there is with relation to your terms of reference and I submit:

"The Corporation of the City of Ottawa submits that the Legislative Committee should seek any broadening of its terms of reference which may be necessary to enable it to deal with the matter

of the exemption of cemeteries from taxation.

On the assumption that the matter of exemption from taxation may be dealt with, The Corporation of the City of Ottawa submits that the Assessment Act should be amended to provide that:

1. Notwithstanding any special Act, only the exemption provided by The Assessment Act should apply to cemeteries. Some cemeteries enjoy an exemption from taxation under special legislation which is broader than that provided by The Assessment Act. The exemption in The Assessment Act contains a proviso to the effect that "where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose it shall not be entitled to exemption from taxation under this paragraph until it has been enclosed and actually and bona fide required, used and occupied for the interment of the dead."

That is true of the Beechwood Cemetery which has special legislation. In 1873, an Act of the Legislature was passed with relation to Beechwood Cemetery, and I am not going to read the precise section,

but under Section 3 of the Act, there is an absolute exemption from taxation on land owned by the Cemetery, and there is no proviso added to it.

THE CHAIRMAN: It could be any lands?

MR. MEDCALF: Any land at all to which they have a registered conveyance. Our point is this: we think the Legislature was wise in adding that proviso and we think that the matter of exemption for cemeteries should not apply to a cemetery owned by a company operating on a profit basis. The object of the proviso is this: that some cemeteries may -- this is more true of a township than of a city, because land is more available -- acquire a tremendous tract of land, and if they were operating under the type of exemption Beechwood Cemetery operates, the entire tract of land would be completely exempt from taxation. Our thought is that if the land is bona fide required and used and occupied for the interment of the dead, it is entitled to exemption. I was quoting the words in the Assessment Act from mind, but we do not think the Cemetery ought to be able to acquire hundreds of acres of land and remove that land from the taxable assessment roll, and hold it for many, many years. It could be it might never be used for the interment of the dead.

They might possibly sell some of it off, and during all the years they have held it, they have had the benefit of exemption from taxation.

That is our first submission, that The Assessment Act should be amended to provide that notwithstanding any special Act, only the exemption provided by the Assessment Act should apply to cemeteries.

Our second submission is that the exemption for cemeteries should not apply to a cemetery owned by a company operating on a profit basis.

In this City, we are seeking the cutting down of the exemption which is contained in The Assessment Act. We do not point to any particular cemetery in Ottawa. I am not actually aware whether they are carried on on a profit basis or not, but our submission is if they are carried on on a profit basis, and if they are joint stock companies, and have declared dividends and shareholders get those dividends, we think that they should not be entitled to any special treatment as far as assessment and taxation is concerned.

Our third and final submission is with relation to local improvements. That is something which concerns the city more than the townships. The

first point I mentioned is perhaps the great concern to a township because evidently in a township , large tracts of land are going to be acquired, but a city is very much concerned about local improvements.

Our submission is that while cemeteries will have to be entitled to exemption from taxation unless they are on a profit basis, they should not be entitled from exemption for local improvements.

May I instance what happens in a city? A Cemetery like Beechwood has an enormous amount of land. Two sides of that Cemetery are being developed towards Hemlock Road to the north and St. Laurent Boulevard to the east. Those are dead frontages commercially speaking, and the people who have developed to build houses on the other side of the street, who want pavements, either cannot get them, or they will have to pay the entire cost of that, or in the other alternative, the city will have to pay the other half of the costs for local improvements, the people on the active side of the street, paying half the costs.

We believe if the cemetery is made liable to the assessment for local improvements, they will sell off the frontage on streets like Hemlock and St. Laurent Boulevard.

I may say in connection with Beechwood and Notre Dame Cemeteries, which also abuts on St. Laurent

Boulevard, very large parts of their frontage, not quite all except for a small part of Notre Dame Cemetery which fronts on those two streets which I named, are not developed for the interment of the dead right up to the street allowance. Just a short distance north of this road, is Notre Dame Cemetery, and stones are visible from the road. If the cemeteries were to be made liable for local improvements, there would be no reason why they could not profitably sell off 100 or 200 feet along those streets, out of which they could make a nice profit, and those parts of those streets could be developed, and they would have no longer an inactive frontage.

The problem of local improvements only relates to pavements, because as far as sewers and watermains are concerned, they can be confined to one side of the street, and you could impose the entire cost on the east side of St. Laurent Boulevard. It may be hard on the property owners, but that could be done. However, the pavement cannot be assessed on only one side of the street and if the cemetery board said they did not want a sewer or watermain service along their side of the street, they could get relief that way. As far as pavements are concerned, if a city is to assume a share of that part of the

pavement, it is not fair, and it is not fair if the work is not done because of that.

The situation at the present time on St. Laurent Boulevard is that has not been done and that problem will arise some day. On Hemlock, the pavement has been laid down and the city paid the whole cost for which it would otherwise be assessed on the cemetery property. So as far as Hemlock Road is concerned, there is no real problem. But St. Laurent Boulevard has a real problem.

With respect to local improvements, we think it would have a salutary effect of compelling them to sell off the frontage on a street like that. We think it is not desirable, for more than one reason, to have the stones and so on go right up to a live thoroughfare such as St. Laurent or Hemlock.

I do not mean there is anything objectionable about a cemetery which may be beautifully maintained, but it has an inactive, non-productive frontage, and it has difficulties for the municipality and for the property owners on the other side of the street.

Those are the only submissions I have to make. We have no statement whatever as to the manner in which these cemeteries existing in Ottawa conduct

their affairs, but we do strongly urge upon your Committee to recommend to the Legislature a review of the provisions of The Assessment Act relating to cemeteries. Thank you.

THE CHAIRMAN: Thank you. I have no doubt Mr. Wright and yourself have given thought to the assessment problem, and I wonder if Mr. Wright has ever considered what could be done as far as cemeteries are concerned, to assure there will always be money to pay taxes.

MR. WRIGHT: It is a very difficult situation we find ourselves in. What we were interested in was bringing the attention of the Select Committee of the Legislature to see if something could be worked out in the future to take care of these large acreages of land where only portions of them are actually in present use, and which portions could be held for a great many years just in a normal state, for years to come, until such time as the municipality grew up to the cemetery.

THE CHAIRMAN: There are instances such as in the Roman Catholic Cemetery which is being established near Markham, which has a large acreage of land, they have to pay taxes on the undeveloped land.

MR. MEDCALF: Have they no special Act exempting them?

THE CHAIRMAN: No, but we just cannot see yet how we can accomplish that in an established cemetery where most of the lots have been sold and where the permanent upkeep money is required for the upkeep of the cemetery, and where generally I think you may say the permanent upkeep fund is not too large and in many cases is too small. We are wondering if anything we might do might be limited to the rules and regulations which will affect newly-formed cemeteries.

MR. MEDCALF: It seems to me perhaps the same relief might be afforded if cemeteries were directed or prevented from acquiring land within, say, 150 feet or whatever distance you think proper, of the road allowance.

THE CHAIRMAN: I am sure your suggestion there will receive consideration by the Committee, because I believe that is the first time that has been suggested.

MR. MEDCALF: We do not ask that cemeteries which are not run on a profit-making basis should be assessed in any way except for local improvements, but it may be none of the cemeteries in Ottawa are

concerned, at present, although we have a new one starting up on the Prescott Highway, but I believe that is outside of the city and it would be a problem for another township.

We do think if they are in the money-making business, although I do not know how they can make much money out of it, but apparently there is an upsurge in the cemetery business throughout Ontario, and there must be some money in it, but if they are on a profit-making venture, we say there should be some taxation on them, and they must find the money somewhere. However, we are also concerned about the situation which I have mentioned on St. Laurent Boulevard.

THE CHAIRMAN: How long would that be?

MR. MEDCALF: In feet?

THE CHAIRMAN: Yes.

MR. MEDCALF: It is about half a mile including both cemeteries. It goes all the way from the R.C.M.P. Barracks --

THE CHAIRMAN: I am usually quite lost there.

MR. MEDCALF: I wish I had provided a map. I would like to show it to you.

---A map is produced on which Mr. Medcalf indicates positions of Notre Dame Cemetery and Beechwood Cemetery.

MR. MEDCALF: St. Laurent Boulevard is a township concession road and goes perfectly straight for a number of miles right down to the concession. Notre Dame Cemetery is partly in Ottawa and partly in Eastview.

Beechwood Cemetery is north of that. All the way from the Montreal road, up to Hemlock Road on the west side, it consists entirely of cemetery frontage.

THE CHAIRMAN: The two are together?

MR. MEDCALF: The two are together, and only about half, or less than half, of the Notre Dame Cemetery is actually developed for the interment of the dead, up to the road allowance, and all the rest of this frontage (indicating) could be sold off and utilized for dwelling houses.

At the present time, there is no local improvement, no pavement on this street, and no sewers. There is a watermain part-way along, which goes around here (indicating).

THE CHAIRMAN: Your contention naturally is it is not fair that the city should establish a subsidy such as you mentioned, to take care of that?

MR. MEDCALF: Cemeteries do not have the same need for roads.

THE CHAIRMAN: Is Beechwood a trust cemetery?

MR. MEDCALF: I believe so. Certainly where it is all developed and sold off into plots, that is one situation, and there is not much the cemetery can do about it.

THE CHAIRMAN: That is the problem which seems to face us.

MR. MEDCALF: But they might do something about it where they still have several hundred feet left.

THE CHAIRMAN: Of course, I could not expect you to speak for the cemeteries.

MR. MEDCALF: No, I do not, but it is unusual that lots next to the street have not been sold. There must be some reason in their mind.

THE CHAIRMAN: The development of the cemetery has been in which direction?

MR. MEDCALF: It has been from the west and it is progressing slowly over in this direction (indicating). There are plots and stones close to Hemlock Road, but not along St. Laurent Boulevard.

THE CHAIRMAN: What is the name of the Catholic Cemetery in Toronto which has been completely blocked off? I believe it is St. Michael's. They are completely surrounded by frontage, and that is

one of the older cemeteries in Toronto.

MR. MEDCALF: We know it could be done and we think it would be desirable.

THE CHAIRMAN: What would your Assessment Commissioner feel regarding this; this is only a supposition, because our Committee has not made up its mind yet and anything I may say does not represent the view of the Committee, and I am just trying to get some information for them to think about.

It does occur to me personally that any provision for taxes must be made at the initial stage of the development, and perhaps rather than taxes, there must be a charge upon each lot, as a permanent upkeep charge would be, to be placed in a fund in lieu of taxes. But you could not know what the taxes, would be in years to come and you might meet opposition from collecting more money from the persons buying cemetery lots. Buying a cemetery lot, is something we must all do, it is something everyone must provide for, and it is desirable to keep the cost as reasonable as possible. I am wondering how municipalities might look upon some arrangement whereby there would be a fund in the cemetery, just as there is a permanent upkeep fund, the interest of which would be paid to the municipality in lieu of taxes.

It would have been difficult 25 years ago to have established a capital fund in any cemetery which would look after taxes as they have come along today.

We are wondering if that would be a step in the right direction. I was interested in Mr. Medcalf's statement about the commercial cemeteries who made money. I think we have some commercial cemeteries who engage other companies to do their developing and to sell their lots, and the individual cemetery might not make a profit, although it is commercial in the sense there are shares, and supposedly, dividends. There should be dividends, although there may not be.

MR. MEDCALF: In other words, the whole profit is in the original investment. The original developer makes his profit, and he is gone.

THE CHAIRMAN: Yes.

MR. MEDCALF: Our partial answer to that is, we are not asking for taxation of cemeteries who are not making profits, except for local improvements. We do not think you should do that, and if you have a cemetery like St. Michael's -- I am assuming it is a non-profit cemetery -- which is completely developed, we do not think you should

recommend that.

THE CHAIRMAN: There would be no doubt about St. Michael's Cemetery being non-profit.

MR. MEDCALF: No.

THE CHAIRMAN: But there might be some doubt in a straight commercial business proposition as to whether it was non-profit or whether it does not seem reasonable that persons form a company, to operate a cemetery in a commercial way, with no hope of profit.

MR. MEDCALF: The basic thoughts underlying our submissions are these: If the company is in the profit-making enterprise, we think we should get some taxes out of it. Secondly, we are concerned about the creation of inactive frontages, and I think the latter point could be individual in our case. You cannot do anything where it is already developed, but if it is not developed, it could be that by the imposition of taxation, they would be forced to sell that particular area next to the road. That could be handled by some provision in the Act requiring them to sell that, or alternatively requiring companies in future to refrain from acquiring up to so many feet of a road allowance.

I do respectfully submit there would be no

hardship in requiring a company, if it has not got to within several hundred feet of the road allowance, to sell that frontage.

I should say that with a good deal of hesitation because I know nothing about the cemetery business, and it may be there are commitments about which I know nothing, and it may even be a great deal of this frontage which appears to be to be completely untouched is all held or has been sold already. I cannot answer that question, because I do not know. But if that is so, I want to add that reservation to my comments.

I have told you it was all undeveloped and I think I should have added that reservation, because I frankly do not know. I have looked at it, and it appears to be undeveloped, but I have no actual information.

THE CHAIRMAN: We appreciate your thoughts, and I hope you will not mind me asking you one further question, because you understand the purpose of this Committee is to endeavour to get the information of those interested, with the hope of making recommendations to the Legislature, to provide some good legislation.

What would be your basis of taxation? In

the plan I have in my mind, a cemetery would never perhaps pay taxes in the way that the tenants across the street would pay, which would become developed ground in the meantime.

Do you think a municipality would be content to receive the taxes they were receiving at the time the cemetery was being developed, or do you think if provision was being made, sufficient provision should be made to have some hope of paying taxes equal to the taxes on the property after it was filled?

MR. MEDCALF: I should think some arrangement like that would have to be made, otherwise cemeteries which had been developed, and which had their entire financial structure fixed, would be in an impossible position.

THE CHAIRMAN: That is right.

MR. MEDCALF: I agree with that, sir.

THE CHAIRMAN: But a municipality might have to be content with not receiving full taxes, but receiving some taxes.

MR. MEDCALF: As a payment for services?

THE CHAIRMAN: Yes.

MR. MEDCALF: Unless they provided in the selling of the land for a capital amount which might not need to be a large sum per grave, but it would be

a modest sum.

THE CHAIRMAN: It would be a very modest sum per grave.

MR. MEDCALF: Obviously, a municipality provides very little in the way of services to a cemetery, and that is why we are not asking that The Assessment Act be amended so as to strike out the exemption on land used for the interment of the dead. We do not think it should be. We would like some protection in respect of the frontages on which we want to build a local improvement.

THE CHAIRMAN: Could I ask you a further question, just as a good citizen of Ottawa? Do you think cemeteries should be considered in the over-all planning of the city?

MR. MEDCALF: Yes, I do.

THE CHAIRMAN: As it is now, the Department of Health issue a permit or refuse to issue a permit. Do you think it should be required as well, that in the over-all picture, your Planning Board should be consulted?

MR. MEDCALF: Yes. I think that is of the greatest importance, because obviously cemeteries create problems when they are in the centres of large cities, which originally they were not intended to be.

I am sure ^{when} Beechwood and Notre Dame were originally laid out, . . . nobody had any idea they would be completely built around, but that is what is happening right now. It should not happen. It is too large a chunk of good real estate to use for that purpose.

THE CHAIRMAN: I might answer, from having listened to others who have come before the Committee, you have mentioned they should not get too much land at once, but I think cemeteries find it difficult to procure land, and whenever they get an opportunity of getting a block of land, they are encouraged to take a big block, even if they do not need it for sometime, because communities established after they grow up, do not go after cemeteries like they do some other things. Doctor Berry has handed me a note, and he says I should ask you if you feel the Local Improvement Act does not permit charging for local improvements now.

DOCTOR BERRY: There seems to be a difference of opinion on that. Some do and some do not.

MR. MEDCALF: I am glad to know that some do.

THE CHAIRMAN: I think you know Doctor Berry has had the administration of The Cemeteries Act under his Branch of the Department of Health.

MR. MEDCALF: I am delighted to know that.
May I ask you where?

DOCTOR BERRY: I cannot give you the names of them, but I have them in my office, and the question has been raised as to whether it is a legal procedure and it has been difficult to find out through the proper channels whether it is or not. We cannot find out whether that is the interpretation of the Local Improvement Act.

MR. MEDCALF: Is there any in a large city?

DOCTOR BERRY: In London I believe they have it, and some others in southwestern Ontario as well. My recollection is that is the case.

MR. MEDCALF: We had come to the opposite conclusion here. I will investigate that.

THE CHAIRMAN: I do not think Doctor Berry is giving you a legal opinion.

MR. MEDCALF: My opinion, from the information I have been able to gather, is that you cannot, but that may be a wrong one.

THE CHAIRMAN: Mr. Walker thinks you are right.

Do any members of the Committee wish to ask Mr. Medcalf or Mr. Wright any further questions?

MR. ROOT: I have a question perhaps Mr.

Medcalf would answer. You said you thought profit cemeteries should be subject to taxation?

MR. MEDCALF: Yes.

MR. ROOT: One of the representatives of the city of Toronto made a statement before the Committee they had no more property to develop for cemeteries, which means all those people of Toronto will be buried in some other township which would be a loss of taxation on property acquired for cemeteries in those townships.

MR. MEDCALF: Your question really is, "Should it make any difference that the people who are being buried there, are probably from the city? Should the township lose assessment from taxation on the interment of the dead, who probably come from the city?".

MR. ROOT: Yes, because there is nowhere else to bury people in the city.

MR. MEDCALF: I think it may create a difficulty to the township, but I personally am unable to see any logical reason for distinguishing between the two cases. I think it would be unjustifiable to impose taxation in one case, and not in the other, simply because they came from another municipality.

Of course, I am not expressing a legal opinion. Perhaps I should have accepted your invitation and refused to answer the question, but I

think you will understand my answer as I give it. I am just expressing my own personal view and it is not a matter of a legal opinion, but it strikes me as illogical to draw that distinction.

MR. ROOT: You think perhaps all cemeteries should be subjected to the same taxation regulations?

MR. MEDCALF: That is my feeling on the matter, and I repeat it is not a legal opinion, but just my view of the matter. I want to say I have very much appreciated the opportunity of addressing you on behalf of the city of Ottawa, and I wish to thank you for this opportunity.

THE CHAIRMAN: We are very grateful to you for appearing.

Doctor Berry has just reminded me of another thing which I might mention to you. The Department of Highways have now made regulations forbidding the burying of the dead within 50 or 100 feet from the highway. That is done with a different idea. It is done with the thought of being able to widen the highway if necessary.

MR. MEDCALF: I think it is a sound principle and I think it ought to be expanded, because there is no particularly good reason for having the dead interred right up to a thoroughfare.

THE CHAIRMAN: I think you are quite right. Any of you who know the Hamilton cemeteries, will know they have a very large and lovely Roman Catholic cemetery just off the Queen Elizabeth Highway towards the Bay. No frontage is on the highway at all. It is back, and it does not detract from the cemetery at all. It is a beautiful cemetery.

Are there any other questions any member wishes to ask Mr. Medcalf?

Thank you very much, Mr. Medcalf, and Mr. Wright.

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THE CHAIRMAN: Mr. Crawford, from the Ontario Municipal Association, we will hear you now. Mr. Crawford is a Professor at Queen's University.

PROFESSOR CRAWFORD: I think perhaps what I have to say will be pretty much a repetition of what the preceding speaker said, although I was a little late and did not hear all of his remarks.

The Ontario Municipal Association had 200 or 250-odd municipalities at its meeting in 1952, and adopted a resolution with respect to cemeteries which I felt I would be derelict in my duty to them, if I did not take the advantage of the opportunity to place this before your Committee.

They dealt with the two points which Mr. Medcalf was dealing with. The first matter, in the opinion of the Association, is that cemeteries or the owners and operators of cemeteries, should be liable for local improvement charges. In a great many cases, municipalities are extending their boundaries, and although this has not been a problem particularly in the past, except in the large cities, in more recent years, as the population has extended within the smaller towns and villages, it has reached the cemeteries which previously were out of town, and this makes for most of the problems in connection with sidewalks and curbs. The large frontage of the cemetery makes it difficult for the people on the far side, looking at it from the point of view of the urban centre, to get these services which make it easy for them to get access in or out of the town or village.

I do not propose to give a legal opinion, in competition with Doctor Berry's opinion, but I think the general practice is to accept the fact that cemeteries are exempt from taxes for local improvements. Whether or not that is good law, the fact remains in most cases, the municipalities accept that as the law, but I am not going to try to interpret the law.

Secondly, the second point which was adopted by the Association at the 1952 Conference was that in their opinion, cemeteries which are operated for profit should be liable to taxation in the same way as any other business is liable to taxation. That does not necessarily apply only to cemeteries which are making a profit, because, after all, municipalities tax every business, whether it is making a profit or a loss. However, cemeteries operated for the purpose of making a profit, whether or not they are successful, in achieving their aim, should be taxable.

The general approach which municipalities take is that where you exempt anyone from taxation, you are asking the rest of the taxpayers to subsidize that person. That might be justifiable in the case of churches, although there are differences of opinion on that, schools, and other exempt properties. Where a man or a group of individuals are developing a cemetery for profit, it does not seem reasonable to the municipalities that the householders in the community and other people in business in the community should be asked to pay more taxes so that this particular type of business should go tax free.

I do not think there is any use in my elaborating on that. That is the view of the

Association which I felt should be put before you.

THE CHAIRMAN: Had you given any thought as to the means of procuring that money?

PROFESSOR CRAWFORD: The Association has not, no.

THE CHAIRMAN: That is our worry.

PROFESSOR CRAWFORD: That is your worry. As municipalities, if the Legislature will give us the right, we have ways and means of procuring that money.

THE CHAIRMAN: What would they be?

PROFESSOR CRAWFORD: One way would be to sell a portion of the unoccupied part of the cemetery for taxes, and we could develop it or not, we could keep it and go into the cemetery business ourselves if necessary.

THE CHAIRMAN: Most municipalities are trying to stay out of it.

PROFESSOR CRAWFORD: They will do a lot of things when necessary, as a means of collecting taxes. We do not want to be in the cemetery business, but to the extent it was not developed, we would have that recourse in getting our taxes back.

THE CHAIRMAN: If the cemetery lots had been sold, it would be a problem.

PROFESSOR CRAWFORD: Yes, it would be, and

I think I should say we are inclined to say that in comparison with taxes which would be levied on another type of business, the portion of taxes on a cemetery are not comparable, because, in other businesses, the great bulk of the taxes is based on the structure, but here you would be limited essentially to taxes on land, which seldom run more than 15% in an ordinary business, of the total tax. The great bulk in most businesses is on structure.

THE CHAIRMAN: I think you will agree that per grave it would be a very modest sum?

PROFESSOR CRAWFORD: It would be very nominal. I might add a further personal opinion, from listening to the previous discussion, when the value of the land gets sufficiently high that the taxes would be crucifying the cemetery operators, I would think it would be time probably that the cemetery ought to be moved out of town.

There must be a limit in time as to how long you are going to keep a large area in the centre of a large city when values get so high, as a cemetery. I suspect at that time it would be time to move.

THE CHAIRMAN: We have been very interested in asking cemetery operators and persons like yourself as reputable citizens, their feelings so far as moving



cemeteries.

I expect you know, and if you do not, perhaps some of the men who have operated cemeteries for some time, and have endeavoured to move them, will tell you, and Doctor Berry might give you some very interesting experiences in connection with this, his life was almost in jeopardy when he endeavoured to move an old cemetery which was in the centre of a town.

Of course, there was a terrific opposition by a few. We are wondering, and trying to obtain from persons, their own personal opinions, as to whether or not a Government would be justified in passing legislation which would be a yardstick for a cemetery board to use in closing out a cemetery.

It might be there should be a certain percentage of those who had friends interred in the cemetery, would have to object before it was considered because what has happened in some cases, is this; one person would use every means at law to prevent the closing of that cemetery.

It is very, very difficult for those who wish to move the cemetery, and we are wondering if public opinion would go along with some regulation which would endeavour to remove some of that difficulty,

which comes from a very, very small percentage of people who, until the thought of moving the cemetery was brought forward, had taken no interest whatever in the cemetery.

PROFESSOR CRAWFORD: A time factor might be valuable. If you stated it should be so many years after the cemetery has been actively used as a cemetery, it might be helpful.

I suspect in cities, as distinguished from rural communities, the turn-over of the population is so great that within 25 years, there are relatively few people alive who are intimately concerned. That would not be true in small places where families live for generations in the same community, but it seems to me ten or fifteen years should be the limit, after a cemetery has been actively operated.

THE CHAIRMAN: Do you think the removing of the remains from small cemeteries for some particular reason should be permitted? We will have to begin to look upon that as something which can be done.

PROFESSOR CRAWFORD: That is a matter of personal opinion, and the Association has no view on it, but I will admit there is the feeling on the part of some that perhaps we are rushing the cemeteries out of existence too rapidly, and we have not sufficient

regard for past generations.

There must come a time to do that. After all, the community need of the living takes precedence over the peaceful resting of the dead.

THE CHAIRMAN: I came in contact with a cemetery last summer in England, where at the end of seven years, the bodies are removed and cremated. That is a regular procedure.

PROFESSOR CRAWFORD: They are up against a space problem in England.

THE CHAIRMAN: But they do not seem to mind it. We would not "go for that" here.

PROFESSOR CRAWFORD: No, of course, not all cemeteries, again speaking personally, in cities, are a detriment. Some of those cemeteries in Halifax have become almost a tourist attraction with their ancient stones. I was in the Maritimes this summer, and in Port Royal, there is a very old cemetery which has become not only of value to the community, which takes pride in it, but is a tourist attraction. The trouble is to get over the period until they are really old.

THE CHAIRMAN: Another question we have asked a number of persons is how would they look upon going into some of the cemeteries which are practically

abandoned, and having a wall built with the stones placed in them? In such places, the stones will soon fall or have fallen, and they should be removed and the area could be made into a park, a place to rest. The stones could be placed around the outside, probably in a wall, whereby they would be permanently preserved.

I think some of the cemeteries in Brantford Township, in Brant County, have done that, or are doing that. The Township is proceeding with that work and is receiving no objection.

We had the suggestion made in London by some citizens that a cemetery could very well be made into a park, not a play park, but a cool spot in a crowded community. What would be your thinking regarding that?

PROFESSOR CRAWFORD: I would think you have mentioned a couple of very progressive municipalities such as Brantford Township and London. I think that sort of thing would be possible in certain communities, but if you drove across the country and saw the new cemeteries, I think in the great percentage of cases, the new area would probably become neglected.

The difficulty, I think, and I am not speaking as a rural man, is that everybody is so

busily occupied with their own affairs, and there are not the men to be employed for a couple of days' work, to go in and tidy up the cemetery. There are members of your Committee who know the rural picture much better than I do. A municipality has no extra money to spend, and the cemetery just goes by the board.

THE CHAIRMAN: It could be just for lack of leadership, too.

PROFESSOR CRAWFORD: Yes, that is true.

THE CHAIRMAN: Would any member like to ask Professor Crawford any questions?

MR. WHITNEY: Do you not think it would be possible to encourage Women's Institutes and other organizations to take part in looking after the cemeteries, to encourage them toward renovation of rural cemeteries?

PROFESSOR CRAWFORD: Yes, but I am surprised organizations like that have not taken more interest.

MR. WHITNEY: There have been cases where they have.

PROFESSOR CRAWFORD: Yes, but if you drive through the country, there are many who have not. I do not know ^{if} the solution should be to load additional work on the shoulders of the municipalities as such.

For instance, if you were to clean up the cemeteries and make little parks, it would put an added responsibility on the municipalities, and they are trying to get out from under responsibility, rather than take more on.

MR.ROOT: Whose responsibility should it be?

PROFESSOR CRAWFORD: The modern trend is to make every responsibility that of some level of government, and I do not know that it is desirable to encourage that. But then I am a reactionary in that regard. I think people should accept some responsibility themselves as individuals and organizations such as Women's Institutes, rather than leave everything to one of the three levels of government. It is a simple solution to people who do not want to accept their responsibility, but I do not know where it would end.

THE CHAIRMAN: Just one more question, I would like to have your personal opinion as regards this: there have been a great many cemeteries where there have been no plans for perpetual upkeep.

PROFESSOR CRAWFORD: Yes.

THE CHAIRMAN: Supposing regulations were passed which permitted a cemetery to make the regulation, that if you wish to sell someone a lot

in which there was no permanent upkeep, that before that person was buried, the cemetery board would require you to pay the amount necessary for permanent upkeep. Would that seem too hard?

PROFESSOR CRAWFORD: I do not think that is unreasonable. After all, if I want the use of a plot, and I am not going to be there to look after it myself, obviously, I do not think it is unreasonable for them to say, "Here is the price of the plot, plus so much for permanent upkeep."

THE CHAIRMAN: But if they never paid for permanent upkeep of that plot and it had become a charge on those who were buying new plots now, you cannot leave one section of the cemetery like that, you would have to have some such regulation.

I think it was in St. Thomas, they had a clerk or someone who was employed by the Cemetery who had to do with the operation of the Cemetery, and was very interested in cemeteries. This person was very interested in cemeteries, and it was surprising the number of persons to whom she had been able to sell on a voluntary basis, the permanent upkeep of the plot. There was, however, the odd one who would not be sold, I do not know the exact figure, but it would not be too far out, if I said 75% or 85% of the persons who came to bury in the plots where

there was no permanent upkeep paid the cost of the upkeep of the cemetery. They were in a good mood to pay that at that time.

We have been requested by certain cemeteries to recommend such legislation to provide that the cemetery boards would have that authority.

PROFESSOR CRAWFORD: It does not seem to me to be too unreasonable, because while I have not dealt actively in cemetery plots, I would think if I wanted to buy a plot, I would be interested not only in the plot being maintained, but in the rest of the cemetery being kept in shape. If it was not the practice to put something towards a permanent maintenance fund, I would be willing to do something.

THE CHAIRMAN: If you were buying a new plot in the same cemetery, you could not be buried without paying it.

PROFESSOR CRAWFORD: That is right.

THE CHAIRMAN: Are there any further questions of Professor Crawford?

MR. ROOT: I think the chairman of the local cemetery made a suggestion that perpetual care fund be made a legal charge against an estate, the same as funeral expenses. If a man died, and had not made any provision, the cemetery could say, "Here is our bill for perpetual care of the grave".

PROFESSOR CRAWFORD: I do not think it is unreasonable. Certainly the first charge against a man's estate should be disposing of the deceased, and that is an accepted part of the cost of burial, I would say.

MR. ROOT: That is what this man said. He said the funeral director collects his, and we have to maintain the plot for all time.

PROFESSOR CRAWFORD: It does not seem to me to be unreasonable.

THE CHAIRMAN: I want to extend the thanks of the Committee for your coming here before us today. Thank you very much.

PROFESSOR CRAWFORD: Thank you very much for the hearing.

THE CHAIRMAN: We will adjourn for five minutes.

---Whereupon a short recess was had.

---Upon resuming.

THE CHAIRMAN: Would Mr. Leitch care to speak?

MR. H. V. LEITCH: I represent the Pinecrest Cemetery Company.

THE CHAIRMAN: Where is that?

MR. LEITCH: West of Ottawa. When we

wrote in asking for a hearing, I think we did not quite understand your notice in the paper.

Actually, what was wanted was to make sure we would have a chair to listen, and not to make any suggestions, or have anything to offer. We did not know just what the arrangements might be, and that is the sole purpose of our writing to you.

I have enjoyed it so far, and I am very interested in hearing what has been said today. I notice there is plenty of room to sit and listen, which is what we wanted.

THE CHAIRMAN: Is Pinecrest a non-profit cemetery?

MR. LEITCH: No, it is not a non-profit corporation .

THE CHAIRMAN: It is a profit corporation?

MR. LEITCH: Yes, ~~it~~ it was formed approximately 20 or 30 years ago.

THE CHAIRMAN: Time goes quickly.

MR. LEITCH: Yes. I just cannot quote the date at the moment, but it was begun about 30 years ago. We just wanted to make sure we would have a place to sit and listen.

THE CHAIRMAN: We are glad you are interested, and we hope you get something from it.

Our next speaker is Mr. Faith.

MR. R. B. FAITH: Mr. Chairman, and gentlemen, I am deeply grateful to you for giving me this opportunity to appear before you in connection with a subject in which I have been very much interested for a number of years.

I would like to congratulate your Government on having this Committee come out from time to time, and meet with representatives throughout the province. I am very glad to see that.

For the sake of brevity, I have written my submissions and I will read them to you:

"In looking through this Cemetery Act under review today, I have been unable to find in any Section of it, where provision has been made therein, to enable the plot holders of a cemetery to compel a reluctant Board of Trustees to hold a public meeting when they the plot holders have a project of vital community interest, to bring before the Trustees for discussion, with a view to having certain unsatisfactory conditions existing in their cemetery improved.

"I bring this matter to your attention for the reason that such a problem has arisen in

connection with a cemetery here in Eastern Ontario, which, in the opinion of many interested in its development, local newspapers included, could be brought under perpetual care, if the project were given some leadership sponsored by the Board of Trustees. Although several approaches have been made in recent years, the issue has always remained dormant, through lack of support from the Trustee Board.

"This Cemetery established nearly one hundred years ago, has now approximately 1150 plot holders -- "

It is pretty well filled up, in fact, I understand nearly all the plots have been sold.

"- - making use of it for burial purposes. It serves a wide area, both urban and rural, and one might even go so far as to say that outside the major towns and cities, probably no other cemetery in the province excels it for beauty of landscape and costly monuments."

I say that because I have visited many cemeteries throughout this province and feel qualified to make that statement.

"While late figures are not available, according to information received from a reliable source about three years ago, there were at that time, about 45 plots under perpetual care, leaving at least well over 1000 plots to be cared for privately, or left, many with sunken graves, and others with tumbling tombstones, to produce annually, a good crop of noxious weeds."

I had the opportunity of looking at this cemetery on Monday, Thanksgiving Day, and I was astounded at the number of sunken graves, fallen tombstones and uncared for plots. It is a most disgraceful sight to see the plots with weeds high over them, and probably an uncared for plot right alongside one which had perpetual care.

"Notwithstanding this disgraceful condition, and despite repeated efforts to get some action, the Board of Trustees has ignored the matter, in any event, insofar as doing anything openly, while the public for want of leadership or some other way provided by Statute to enforce the issue, remain helpless to do anything."

I have not had very much time to look through the Act. The Secretary was to send me a copy, and he informed me this morning that he had

sent it through some time ago, but unfortunately I did not have time to look through it very carefully.

"To remedy the situation, if I were to offer a suggestion, it would be that Sub-section 10, of Section 51, and subsection 2 of Section 48, both obsolete for this day and age, should either be repealed or drastically revised to provide for a more modern method of electing cemetery Trustee Boards.

"In Subsection 10 of Section 51, we read that whenever a vacancy occurs in the office of Trustee, whether originally elected or elected to fill a vacancy, his successor shall be elected by whom? The Act does not say, which leads one to assume that the new incumbent is appointed by the remaining members of the Board.

"In Subsection 9, of the same Section 51, we find that the Trustees elected and their successors shall be deemed to be the owners of the cemetery within the meaning of the Act.

"In subsection 2 of Section 48, we are informed that members of a Trustee Board, hold in perpetual succession. I assume that means when once appointed, a Trustee becomes eligible to hold office for life, a Senatorial position,

resulting as is bound to often happen, in men retaining office far beyond their period of usefulness to deal with such weighty matters as today's leadership and organization requires.

"That prompts me to suggest that if the Clauses referred to could be either eliminated or revised, to provide some other more up-to-date way of electing Trustees, a method of limiting tenure of office to the extent as to enable aggressive young men of the type and ability to be found all over the country, in church and service club work, to have an opportunity from time to time, to officiate as members of a cemetery Board of Trustees, instead of progress being retarded, the hallowed resting places of so many of our cemeteries, wherein lie, the remains of men and women who pioneered this country, and left us through their strenuous toil, this wonderful heritage we now possess, would soon be transformed, into well maintained gardens, to be looked upon and regarded as worthy monuments to those who have and other who must travel that way to Eternal Rest.

"Finally, might I add, that in the opinion of many, the matter has been discussed with, the

viewpoint has been that the voice of the people could best be served through their elected representatives, if township, village and town councils were mandated to regard cemetery work within their jurisdiction, as part of their official duties. There has also been a viewpoint widely expressed by many, that perpetual care money of all cemeteries in the province should be placed with the Ontario Government, on a perpetual loan basis, at a perpetual rate of interest payable annually to the cemeteries involved."

Those are my submissions, Mr. Chairman.

THE CHAIRMAN: Mr. Faith, I am sure you have given this a great deal of thought, and you have brought things to our attention which have not been brought before. Could I ask what type of cemetery this is?

MR. FAITH: It is not operated for profit.

THE CHAIRMAN: It is managed by a trust?

MR. FAITH: By a Trustee Board.

THE CHAIRMAN: I think perhaps it is not a church.

MR. FAITH: No.

THE CHAIRMAN: It is the community cemetery?

MR. FAITH: The original trustees were appointed probably 100 years ago, and it has been in operation for about 100 years, because my grandfather was the second plot holder in there, so it is about 100 years ago.

THE CHAIRMAN: I think you might have been led astray a little so far as the reading of the Section which you read is concerned. That is the perpetual succession section. Perhaps Mr. Walker would explain what is meant by that.

It is only meant as far as I understand it as regarding trust companies. I am not a legal person.

MR. WALKER: It applies to trust companies and not to individuals. The word "owner" has a particular meaning for the purpose of this Act. It means the person who is responsible for the managing of it, they do not own it in the ordinary sense of the word, but they are the people who are responsible for the care of the cemetery. The peculiar situation referred to which you have/where the trustees, notwithstanding the interest of the plot holders, will not carry out the wishes of the plot holders, depends upon how successful the plot holders have been in their meetings.

MR. FAITH: They have never had a meeting.

MR. WALKER: Have the plot holders themselves not held any meeting?

MR. FAITH: No, this has been more or less of a get-together from time to time to discuss the matter, and it is really a cemetery which is most beautiful, and if it is not taken care of within the time of this generation, I do not know what is going to happen.

There are weeds growing all over that cemetery today, and I would be very glad to take two or three members of this Committee out there to see it this afternoon, or any time they would like to go, because I am definitely interested, and a number of our people are, in having this cemetery brought under perpetual care, but when you find a reluctant Board of Trustees, who won't even hold a meeting, what can you do?

I first started out some years ago and approached the Secretary because I think he was the proper person to talk to. I took it up with him on several different occasions. Five or six years passed, and nothing was done.

I then went to the President or Chairman of the Board and I told him what had happened, and

he said, "This has never been brought to our attention". He promised me he would hold a meeting, and I would like to pass^{you}/this letter I received from him. There is no more hope of having that Board come together to meet the plot holders, to give us an opportunity of presenting our case.

MR. HALL: Who appointed that Board?

MR. FAITH: I imagine they were appointed originally. I cannot tell you, it was long ago, and I do not remember. It is very difficult to dig any information from them, but as I understand it, at the present time, when someone leaves the community or dies, they appoint a successor.

MR. HALL: They themselves?

MR. FAITH: Yes.

THE CHAIRMAN: Of course, that would depend upon the trust, if there is a trust.

MR. HALL: Is there a trust which has given them that power?

MR. FAITH: I do not know what kind of power they have.

MR. HALL: The plot holders have the power.

MR. FAITH: Apparently not.

MR. HALL: I have belonged to one of those which has existed for 150 years, and the plot holders

have the power.

THE CHAIRMAN: Doctor Berry is our experienced advisor and perhaps he might have something to suggest which would be helpful.

DOCTOR BERRY: Mr. Chairman, that is a problem as Mr. Faith has said, but I would point out Section 51 to which you make reference, deals with a special set of conditions, and if you will notice in the first section, it says:

"Where land has been set apart or sold for cemetery purposes and used as a cemetery and no provision has been made for the appointment of trustees of such cemetery, or where there is no person upon whom the duty of taking care of and maintaining a cemetery rests, the owners of plots therein may elect trustees in the manner hereinafter provided."

But the usual arrangement is not what is done in here at all. This is only to take care of unusual conditions where the plot holders have no organization themselves and pass rules or by-laws.

Similarly, Section 48, subsection 2 deals with an unusual situation, and we do not find so many of those in the province.

But there is a problem, irrespective of how the Trustees are appointed, to have them call meetings and get enough people out. I know of cemeteries where they have regular meetings, and sometimes they cannot get enough out to appoint members to the Board. It is lack of interest that applies there.

I do not know how you are going to stimulate that interest. There is a weakness undoubtedly in this Section, which you have quoted, but that one is not used very often. It is not the usual arrangement at all.

The one which is usual is the owners of the cemeteries call meetings regularly, which they can do according to their by-laws, and elect trustees. It is left to them to call meetings and carry out these activities as they see fit.

MR. FAITH: Do you mean to say that a number of plot holders in this particular area could call a meeting, irrespective of the trustee board?

DOCTOR BERRY: I am not certain. You have not indicated how they were elected.

MR. FAITH: It is 100 years ago, and it is hard to go back.

DOCTOR BERRY: If they were elected as set out in Section 51, which you quoted, then there is no

reference to the calling of a meeting, but in every case, a time limit is set as to how frequently they shall call a meeting, either annually or semi-annually, and there is an opportunity to put in new trustees.

That Section deals with special situations and does not make provision for other cases. I do not know whether this cemetery to which you have referred is one where they have elected trustees under this plan.

MR. FAITH: I would imagine, going on past history, that in all probability, the early pioneers realizing the need for a cemetery in their district, got together and probably bought this ground among them, and elected a group of men to carry on, who remained in office, and they are probably working under the Act today.

DOCTOR BERRY: It seems to me the best thing to do would be to get a number of the plot holders out at some meeting. Whether they have to call it or rely on the trustees to call it, does not matter. Then they should re-organize themselves and pass by-laws to make it effective. Unless you can get enough interest ^{on the part of} / the plot holders, to come out to a meeting and to elect trustees, you are unfortunate no matter what kind of an organization it is.

MR. FAITH: What percentage would you have to have?

DOCTOR BERRY: There is no indication of that in the legislation, but it should be a representative group.

MR. FAITH: How about 50?

DOCTOR BERRY: That would be fine, in comparison with what some of them have.

MR. FAITH: I do not think we would have any trouble in getting 50 to come. What procedure should we take?

DOCTOR BERRY: If you could get 50 people out, you could elect by-laws on your own, and have them approved by the Department as required under the regulations. It is put in there how often a meeting is to be called, how the trustees are to be elected. Set up those details which you think are desirable.

MR. FAITH: And we could hold this meeting with 40 or 50 plot holders and just tell the Board of Trustees we will replace them?

DOCTOR BERRY: I think so, unless they can show you what authority they have to be in there. I would question their authority on that. I do not know, of course.

THE CHAIRMAN: It would all depend upon how the successors from the present Board were to be appointed, etc. I am wondering, from what you say, if you would recommend to this Committee that they should in their report, suggest an agreement which would have to be used by cemetery boards. I do not know whether you could suit all cemeteries or not, but I am wondering if you think this Committee should consider that.

MR. FAITH: To have a Trustee Board hold an annual meeting?

THE CHAIRMAN: They would draw up a trust procedure which the Trustees must follow.

MR. FAITH: I would be quite happy to do that.

THE CHAIRMAN: Do you think this Committee should suggest something like that?

MR. FAITH: I think something ought to be done.

THE CHAIRMAN: It seems to me that is the stumbling block. We want things and there ought to be a record, although there probably is no record of any agreement of something which was done 100 years ago. But it could be that over a period of time with patience and persuasion, that someone in an effort

to meet cemetery conditions throughout the province, could get the cemetery boards to reorganize or disorganize or do something to clear up the situation which exists.

MR. FAITH: I would go a step further in your legislation. If the members of the Trustee Board appointed by the people elected representatives --

DOCTOR BERRY: The plot holders?

MR. FAITH: The people of the whole community, because I imagine most of the people in this particular community are plot holders.

THE CHAIRMAN: That would be fine in your case, but I look over at Mr. Clark, who represents the Toronto General Burying Grounds Trusts, and if the city of Toronto ever attempted to appoint the men who are going to control that, he would have a heart attack and die.

MR. FAITH: I think it should be made to apply only to cemeteries not being operated for profit.

THE CHAIRMAN: His is not either. There are municipal cemeteries who do appoint just such a Board, and they have their weaknesses too, because municipal counties appoint a man on the Board who is not very good, and they do not like to fire him.

I can assure you your suggestions will receive the consideration of this Committee.

DOCTOR BERRY: He might also be advised if there are any rules which are now in existence for that cemetery and have not been approved by the Department of Health, they should be. The regulations of the province state these rules are not valid until they are approved, and you could practically start over again in your organization.

MR. FAITH: They have issued something in connection with the new part of the cemetery they are opening now, which I will show you.

THE CHAIRMAN: Is there a permanent upkeep fund on that?

MR. FAITH: It is not compulsory. There is a closing paragraph here which we feel ought to apply to all perpetual care. The Government, from time to time, is borrowing money. Why not borrow it from the Cemetery Boards at certain rates of interest? We would be absolutely guaranteed the money will be there. I know of very many people who would give perpetual care to their plots if they were absolutely sure they had the protection which is necessary, which does not always apply.

I am not casting any reflections on any Cemetery Board, but it could happen.

THE CHAIRMAN: I can say this to you, Mr. Faith, in effect, that is happening in quite a large

percentage of cases now. The money is invested by the Public Trustee in Government bonds. I have made a note of your suggestions, and after listening to the discussions of the Committee, there will be recommendations in its report, which will take away any fear that you may have that the funds will not be looked after.

MR. FAITH: Thank you very much.

THE CHAIRMAN: Our next speaker is Mr. Stewart, from Kingston.

MR. STEWART (Representing the Eastern Ontario and Genealogical Association): My thanks for allowing me to present this brief. I am thankful for the many other things you have assisted me with, and I am grateful to the different members of the Department as well, to Doctor Berry, Mr. Burns, and so on. As I stated in Toronto, I did not have too much prepared at that time, but I have sent this letter in to you, which will tell you of our stand on different things.

"Primarily we started as a Genealogical Association, but as explained, there were several people who came to us when we were gathering Cemetery Inscriptions and asked us what we were doing. After we had this talk with them (individuals) they asked us

to try and do something about getting certain abandoned and neglected cemeteries cleaned up if possible. It was then that we took the cemetery part into our association. Some of these people that came to us are now members, but others do not seem to be interested in the plan. About 80% are interested in genealogical work, and about 90% are more than 100 miles away, with 75% out of Ontario altogether. All people that are interested in the genealogical aspect are also interested in the cemetery angle too. I have found that when a person gets interested in getting the cemeteries cleaned up, they also get interested in genealogical work also.

"The principle on which this Association works is quite simple. If a person is interested in either part, we ask them to join the Association which is \$5.00 for a Life Membership, or \$1.00 a year for 10 years. On the Life Membership, the \$5.00 goes into a trust fund and the interest off that goes to the working Capital Fund. On the yearly 50¢ goes to the Trust Fund while 50¢ goes to the working Capital Fund. 50% of the Working Capital goes for Genealogical work and data, also office supplies.

"The other 50% is set aside for cleaning up cemeteries where we get the co-operation that we ask for. At present, we have \$12.00 for cemetery work and about \$6.00 for Genealogical work. We have used some that was assigned to genealogical work.

"This year, we are hoping to use the above mentioned money on one particular cemetery but whether of misunderstanding or what both the township and an individual who is a trustee of said cemetery and who seems to want to leave the cemetery the way it is, was opposed to the plan. The way we were hoping of doing this work was to go to the township or Trustees of the respective cemeteries and let them know that certain people who had kinfolk buried there were interested in getting the place cleaned up, and mentioning that we had a certain amount of money to donate toward it, if they might be interested, we would like their co-operation. The object of it would be to get them to furnish the same amount of money toward the idea (township) and also going to the county, and asking them to furnish half of what the township put up which in this case would have

amounted to \$30.00 total. Some of the county members were interested but the township declined it at the time. It was then that we decided to wait until something might be done about it. As stated in previous letters, I believe an investigator should be appointed to assist in getting these cemeteries cleaned up, by working with the respective boards or township as the case is.

"In some cases, where there might be a person who is interested in getting a cemetery cleaned up, they usually, not knowing the value of the records that might be on some of the stones put a bulldozer or tractor in to clean up the place and level it off and in doing so destroy as much as 50% of the records which might be there (sometimes more). We have advertised that if anybody or any group was interested in getting any certain cemetery cleaned up, we would assist them so that these stones might be preserved, but usually by the time we know of it, the damage usually is done. We believe that if an investigator was appointed it might stop this also, so, that same person could help them also assist these smaller

cemeteries in laying out additional space.

We stand ready to help according to the best of our ability where these conditions exist, as far as time and money is concerned. "

In this, we believe an investigator should be appointed to try to find out about these different cemeteries. Some of them are owned by individuals. Some of them are owned by churches, and some of these churches are actually closed up and the cemeteries are falling apart. The churches are usually falling apart as well because the people have moved out of the respective areas.

If we did so, it might stop damage being done.

Actually, we go on record as far as that is concerned. There are some cemeteries in which it is expedient they be turned into parks, but there are other cemeteries in which we figure the trouble lies with the township, and it should actually be up to the township to clean up the cemeteries. It seems to me where the church is still functioning, it should up to the members of the church to look after this cemetery.

Again I say, each cemetery presents a different problem, I figure, because usually 50% of all these cemeteries are associated with some church

or other, and because of that, they do not like the township to come in, because they take it away from the church.

Our plan, as far as the Genealogical Association is concerned is; once we take over a cemetery, we try to find someone who will act as Trustee, so that perhaps the Trustees of other cemeteries in that respective township would get together and might be able to employ one man to look after these cemeteries, because it will take a man to look after four or five cemeteries if they were to get together and set up perpetual care funds.

In this way, we believe, in time, to get people to join the Association, who might have a grandparent or a greatgrand-parent buried in that respective cemetery, and a sufficient amount will be sent aside to take care of it every year.

If we had 50 members in one respective small cemetery, we know that we have \$250. at 6%, roughly speaking, which would amount to \$15., of which \$7.50 would go to our Genealogical Society and our office workers, and the other \$7.50 would go to help clean that up in co-operation with the township.

Actually, it is not too much, but it would keep the weeds down, and that was the principle on which it was more or less established.

In one cemetery, we found when we tried to contact interested people, according to Section 51, we found there were a few turned out to a meeting we called, but there is not too much of an interest there.

"We are opposed to having bodies re-interred unless it is expedient, although this is a free country.

"In closing, because of our genealogical interest we will assist any large cemetery or smaller one for that matter in recording their cemetery inscriptions and working with them as far as the genealogical aspect is concerned, primarily those that started before 1900, in the hopes that a better knowledge of our dead might be known.

"We would also like to thank the above mentioned Committee as well as James N. Allen, M.P.P., (hon.), Dr. A. E. Berry, as well as all the people serving on the Committee in being able to bring these things to their attention at this time and hope what I have said might be in accordance with the subject being discussed. If there appears to be any part that is not understood, I am open to questions."

THE CHAIRMAN: The important part we will

remember from your brief, and we will work with your directors and if we find anyone who would care to make use of your Society in that direction, we would be very glad to mention it.

Thank you for coming down again.

MR. STEWART: I would like to mention one thing. In the case of Cataraqui Cemetery, there is a lot under perpetual care there, and some of it is not under perpetual care. They have given me great assistance, in fact, we have four new members, and have their help to look after these abandoned graves, and they are assisting us in this work.

Genealogical work is something which has really been neglected, and there is so much to it, it is getting to where it is actually a science today.

THE CHAIRMAN: Thank you very much.

MR. BARRETT: Mr. Chairman and gentlemen, I have been the Chairman of a well-organized cemetery association, and I am very pleased to say, outside of the city of Ottawa, at Johnston's Corners.

I am concerned when I hear of Cemetery Boards being in office for all their lives, as the Cemetery Board to which I belong is composed entirely of young men.

Even a well organized cemetery such as ours

has its problems. We have taken over an old cemetery and there is a new section.

The old cemetery has no perpetual care and we can find no responsible persons for 51 plots in the old cemetery.

THE CHAIRMAN: How many are there?

MR. BARRETT: 76 in the old cemetery. 25 plots in that old section -- no, there are more than 76, because there are 15 unknown, and 25 are under perpetual care.

In the new section, we have a great deal of land available yet, and we have no care on 46 plots and perpetual care on 36.

As I said, I did not come prepared to present any brief to you. Some very interesting things have happened here. We have an active Board and there is an annual meeting giving everybody a chance to speak. We have passed a by-law which stipulates no one can buy a plot in the cemetery now unless they pay perpetual care, and I am just wondering whether we have the authority. Is that in order?

THE CHAIRMAN: Yes, if you have your regulations approved.

MR. BARRETT: We have sent a report of our business to Toronto.

DOCTOR BERRY: Are the rules approved by our Department?

MR. BARRETT: I made a copy of it.

DOCTOR BERRY: I am referring to the rules which set up the authority for prices of plots and so on.

MR. BARRETT: No, I am trying to get myself clear on this. We charge \$25.00 per plot, and \$75.00 for perpetual care.

THE CHAIRMAN: How many graves have you?

MR. BARRETT: Six graves to a plot and the new section is laid out to twelve feet which makes ~~pur~~ graves to the plot. At that time, we were charging \$2.00 perpetual care for the old section for an annual fee, and in the new section, \$3.00 annual fee, or \$100.00 perpetual care.

DOCTOR BERRY: Have these prices been submitted to the Department of Health?

MR. BARRETT: I do not think they have.

DOCTOR BERRY: You should do that.

THE CHAIRMAN: It would give you absolute authority.

MR. BARRETT: Anybody that was paying \$2.00 a year on an annual payment was not paying as much as we were getting through the Trustee fund, and actually

people who were paying perpetual care were being penalized by the ones who did not pay anything. The collection of those individual fees is a real problem.

Close to this cemetery, there are two abandoned cemeteries right at the back of what was formerly a United Church, which was sold to the Women's Institute, and they have far too much to do to undertake any care of the cemetery.

Right behind their place, at the present time, there is a quarter of an acre of ground, and most of the really interested people have moved the remains of their relatives to our cemetery, but there are some that are lying there, the tombstones are over, and this land has grown up in bush as high as the ceiling of this room, which was cut down.

I wonder what our position is. I am a municipal councillor as well, and I wonder what right has anyone to move those cemeteries and who shall pay for that?

THE CHAIRMAN: I think you are one of the persons we have been very anxious to have appear before this Committee, and if we ask you very many questions and try to get information from you, do not think we are hard on you because we do not get very many like you.

We are disappointed we have not had more

very small cemeteries, because we realize the problem of the small cemeteries is very important. We have one man who is a member of our Committee, Mr. John Hanna, who only is interested in small cemeteries. He thinks the large ones will take care of themselves, so he will be interested in what I have to say to you now.

First of all, I want to get your present price of lots. You say it is \$25.00 and \$100.00 for six graves?

MR. BARRETT: No, that is four graves in the new section.

THE CHAIRMAN: \$25.00 and \$100.00. Do you find any objection to that?

MR. BARRETT: We have a very active Board and we have been putting on quite a project to get people to take perpetual care. We thought the increased \$25.00 for perpetual care would spur people on to buy perpetual care for \$75.00, and we left it open for almost a year. It did have that effect, but some people did not take advantage of it.

We have been told we had no authority to do that, and if someone came and paid their \$25.00, they were entitled to bury in the plot.

THE CHAIRMAN: You were here when I mentioned

it to someone else, this question, and now I am asking you: would you like to have the authority to say to anyone who came to bury in the old section where there was no perpetual upkeep, that before they could bury there, they must provide permanent upkeep for that grave?

MR. BARRETT: It is our wish that we have the power to enforce that. This morning, I heard one man say one grave was kept in order, and the next was grown up with weeds, but that is not the condition in our cemetery. We mow the entire cemetery, whether it has perpetual care or not, but very many of them do not pay.

THE CHAIRMAN: What is the size of the new lot?

MR. BARRETT: Twelve feet by sixteen feet.

THE CHAIRMAN: What prompted you to make them twelve feet long?

MR. BARRETT: I was not on the Board when they made that change. That was just drawn to my attention by our Secretary. I would like to tell you a good Secretary is the backbone of a cemetery association, because the Secretary does a terrific amount of work there.

THE CHAIRMAN: I want to compliment you.

I am not criticizing you because I wondered why you did that. After listening to a great deal of discussion regarding cemeteries, I think one of the greatest weaknesses is that the lots are laid out the wrong size, and there is often no place for headstones.

Do you put in your own foundations for your headstones?

MR. BARRETT: No, our caretaker is paid by the people who own the plots, by the men who sell the monuments.

THE CHAIRMAN: Do you know how deep he puts them in?

MR. BARRETT: He goes down to the bottom of the grave.

THE CHAIRMAN: You run a very good cemetery, I think.

MR. BARRETT: He goes down below the frost line.

THE CHAIRMAN: Then you would have no objection to any regulations formed for cemeteries regarding that. Do you think this Committee should recommend to the Legislature that there should be new regulations formed in some respects, and particularly requiring solid stone foundations to be

installed by the cemetery, and to go to the bottom of the grave, to require that the lots must be of a size to permit the placing of headstones, because we have come across cemeteries, probably not new ones, who do not do that.

How long have you required them to be more than eight feet long?

DOCTOR BERRY: That has been in effect for ten years. All that are coming through now are a good size.

THE CHAIRMAN: Some of them did not have room for headstones, and that is the basis for neglect for a cemetery, when the headstones begin to tip. Sometimes it is the fault of poor foundations, but more likely it is because the box has caved in and the whole foundation has tipped, because it was placed over the box.

I know there are persons here who have been telling us what the percentage of the selling price of a lot should be for permanent upkeep. Some recommend 35% and some say 50% and some 15%. Yours is 85% so really you are no "piker" in the cemetery business.

You are doing a fine job and I am interested to know how you are being received in a

community. Are there other cemeteries there, or are you the only one?

MR. BARRETT: There are no other cemeteries of any great size. The Roman Catholic Church Cemetery is close to ours, and the Anglican Cemetery is just outside the city limits and it is just about filled up. I am very much interested in the point that we have bought new property and the Women's Institute owns it and I am sure they want to keep its historical value, so we would like to know how that can be moved to our cemetery, under what authority.

THE CHAIRMAN: Who is going to move it?

MR. BARRETT: The property there is valuable enough to pay for the cost of moving.

THE CHAIRMAN: Have you ever thrown out any kites as to the action which would come if it was decided to do that? We listened one day to the story of the United Church and their cemeteries and although the person who presented the brief said if the Church was closed, the presbytery would be responsible for it, I would like to know who owns the cemetery now.

MR. BARRETT: I imagine it is the United Church.

THE CHAIRMAN: And if the cemetery did not

act, the conference would, is that right? If it could be classed as a neglected cemetery, your township council could take it over. We have been exploring the possibilities of making it a little easier to move them. Has there been any objection by anyone?

MR. BARRETT: No, any moving has been done on a voluntary basis.

THE CHAIRMAN: Supposing the remainder of the remains were to be moved, would you expect to have any objection?

MR. BARRETT: You never have any objection until you start to do something. That is about the best way we can go about it, to take some move in that direction, and I am sure we will uncover the responsible parties.

THE CHAIRMAN: I do not think the township would have any difficulty in getting control of the cemetery. We have been exploring the possibility of some regulation which would require a certain amount of people who objected, before you would have any difficulty in closing that cemetery.

For instance, it might be you would find one person and they might threaten you with a law suit if you closed the cemetery. Closing cemeteries has

not been a pleasant operation. Doctor Berry can testify as to that. He finds sometimes people are very hostile in their objections and I am just asking you these questions to get your opinions.

What would you think of legislation which would permit a Cemetery Board, or a municipality, to close a cemetery, unless there were support or unless there was objection to it of a certain percentage. Would you like to see that?

MR. BARRETT: I think it would be quite in order.

THE CHAIRMAN: Do you think there would be any objection?

MR. BARRETT: As someone said this morning, population changes and we have a floating population. That is becoming more and more the case.

THE CHAIRMAN: What do you do with your perpetual care money?

MR. BARRETT: We send the money to Toronto to the Trustees Fund and we get the \$25.00 for the lots.

There was another cemetery which was abandoned at the end of Uplands Airport, which was moved for the extension of the Airport, to Pinecrest Cemetery and that should have gone through your

Department, Doctor Berry.

The entire cemetery was moved to Pinecrest but being a little bit hungry for business, I wondered why that was not moved to our cemetery, because we are only one mile and a half up the road from them, and those people are from that locality.

DOCTOR BERRY: They can move, of course, wherever they choose. It is a question of business; if you want them there, you would have to arrange for them at the time of moving.

MR. BARRETT: I just wondered, because we had no notice of that at all, and we heard it was moved afterwards.

THE CHAIRMAN: You could see no reason why, if this Committee wanted to recommend that all permanent upkeep funds should be put in the hands of trustees, they could not do so.

MR. BARRETT: No.

THE CHAIRMAN: As it is now, the Act only requires commercial profit cemeteries to deposit their money with trustees, and local cemeteries like your own can keep it and invest it. If that were put into effect, and it was required they all be put in either as trustee funds with a trust company, or with the Public Trustee, how would you feel. Would

you feel that was good legislation?

MR. BARRETT: I would think that would be good legislation.

I might say, our Secretary, who is very faithful and works for nothing, is a little confused on the way they pay their interest. We have been trying to hold back and pay \$200. at a time, rather than \$100.

You get your interest coming progressively and you have \$100. for so much of the year. I am a farmer, not an accountant, and I wish I were when I see the statement.

I am quite sure we are getting the money, but when the Board asks our Secretary how much has been returned from the Trustee fund, it does not really figure out in the farmers' arithmetic. I would figure out if you have \$500. there would be \$15. interest, but some of that is only in for nine months of the year.

DOCTOR BERRY: Is that the Public Trustee?

MR. BARRETT: Yes.

THE CHAIRMAN: Do any members of the Committee wish to ask any further questions?

MR. THOMAS (Ontario): You say this abandoned cemetery is a very valuable site; do you

not think the United Church would be interested in that, and if you brought it to their attention, they might be quite willing to co-operate with you and sell it.

MR. BARRETT: I think it is valuable enough to defer the cost of moving, but is it the township's duty to point out to the United Church that the cemetery is in poor condition, and it should be moved?

THE CHAIRMAN: At present, it is no one's duty. Perhaps in a year, it might be different. Certainly these abandoned cemeteries are going to receive consideration. I know you understand how difficult it is, but I think it is going to be a great disappointment to Mr. Hanna, that you have appeared today and shown us what a community can do by themselves, because he keeps saying, "I am sure the Government should help these people with abandoned cemeteries".

MR. BARRETT: I do not want to take any credit. I have heard there was a possibility of subsidies for cemeteries.

MR. ROOT: Do you have quite a substantial perpetual care fund?

MR. BARRETT: Yes.

MR. ROOT: Do you think part of the perpetual care fund should be based on the cost of the monument? We had a lawn-type cemetery which claimed they are cheaper to maintain. If someone wants to erect a valuable monument, do you think they should pay extra for it?

MR. BARRETT: I will tell you one thing we have done, and I do not know whether it is a trend of the times, but we have encouraged people not to put up large monuments. The average monument we get in the cemetery is not very high.

I really think the only way is to put \$50. in for every lot. I know what you mean, if someone has a monument that creates a problem. We have tried to get people to stop planting evergreens around the plots which has made it much easier for us.

THE CHAIRMAN: I believe in the Toronto General Burying Grounds, they make charges for all that sort of thing, with the hope of levelling it out. In Mount Hope Cemetery in Toronto, which is a very beautiful cemetery, we noticed something which might not be practical in a small cemetery, but which looked good there.

When a person buys a lot, they decide what kind of a stone they will put on it. If they buy

a lot in a particular area, they have to put all the stones the same height in that area. It looks very beautiful.

MR. BARRETT: It is difficult to interest people in this kind of work, but I am not doing the major part of the work. We are close to the city and we have a couple of chaps on our Board who have responsible positions, and have office space and office staff at their disposal. In that way, we get a great deal done.

THE CHAIRMAN: I am sure you are doing a fine job, and you will be able to get authority to do most of the things you would like to do, and possibly if there is a new Cemeteries Act, you may be able to do some of the things which you wish.

MR. BARRETT: We would all like to see these more or less abandoned cemeteries moved into cemeteries such as ours, and not at a high cost to them either, but just in some way eliminate them.

Before I go, sir, Mr. Medcalf is not here, and I wish he were. You have heard that two things are inevitable -- death and taxes. I hope if we die, we escape taxes.

THE CHAIRMAN: Is there anyone else here who would like to speak before the Committee? If not,

that concludes the hearing, and I would like to give an especial word of thanks to those who have spoken and co-operated with us this morning.

I should also like to say a word in appreciation to Sheriff Sloan for his co-operation with us. It is certainly appreciated by the Committee, and it was most generous, sir, on your part. I am very grateful to you.

I want to again thank those of you who have appeared and taken an interest in this work, and I would like to say if something comes to your mind which you think would be useful to this Committee, if you would drop a line to Mr. John Scott, the Department of Health, Parliament Buildings, Toronto, who is the Secretary of the Committee, I assure you it will receive consideration.

As I have pointed out, the purpose of the Committee is to endeavour to learn from those who are actively engaged in cemetery work, the sort of legislation which would be most useful to them. I can tell you very frankly that the Prime Minister, in selecting the Committee, selected a Committee who had no interest in cemeteries and knew nothing whatever about them, and had no financial interest in them in any way, in the hope that they would be an

unbiased Committee and would gather their facts from the people who appeared before them, and they would endeavour to put the facts together and bring in recommendations to the Legislature. . Some of the things which you suggest, you might find in the final legislation.

MR. LEITCH: I came thinking I was going to hear a considerable amount of discussion on the methods of selling plots. Are you going to discuss that subject?

THE CHAIRMAN: We have heard it discussed somewhat at other sessions, but those who have appeared today, have appeared voluntarily.

We put an ad in the paper and they appeared, and it happened to be there was no discussion of that subject. Have you something which you care to mention?

MR. LEITCH: I thought, perhaps, I would hear considerable discussion on it, inasmuch as in the newspapers, you said it was going to be discussed. I presume you are bound by who appears before you and no one has appeared making any comments on that, so I presume that is why it has not been discussed.

THE CHAIRMAN: That is right.

MR. LEITCH: I have no axe to grind in

any manner in respect to the cemetery I am connected with. We are more or less listening in on this to hear what complaints there are, what has been done, and what legislation you might propose in respect to such activities of profit-making firms who are establishing cemeteries or operating cemeteries.

THE CHAIRMAN: I can tell you this: we have had complaints. Persons have appeared before the Committee complaining about the way certain companies were selling lots, and we have never discussed that as a Committee.

We have always had presentations pointing out that the complaint might be quite contrary to the presentation, and I cannot tell you what conclusion the Committee will come to.

I have thoughts of my own, and as you will realize, this is a free country, and it is possible this Committee will not go as far in limiting certain things as some persons think they might, but there is no doubt that the method of selling will be considered.

I might just say to you, you might sell a lot for \$100. that some other cemetery sells for \$50., and you might each give the same service, but that does not mean it is wrong.

It is like buying a suit of clothes for

\$100. or \$50. It will be the same suit of clothes but at one place you pay \$50. but at another you pay \$100. Some people think this Committee will say, "You must raise your price or you must lower your price."

MR. LEITCH: I had hoped it did not particularly concern the price of lots, but the method of selling and soliciting, and advertising.

THE CHAIRMAN: We are trying to get presentations regarding the methods of selling, but as I say, we have had persons come before the Board objecting very strenuously to the methods used.

MR. LEITCH: There was considerable objection in the local newspapers a short time ago, and also in the Toronto papers, about the methods of selling plots.

I am rather disappointed those people are not here to say again in the proper place, what was being said in the Press. I am just up here simply because we feel we have always in our cemetery, in this particular matter of selling plots, done so in a manner which is in good taste.

THE CHAIRMAN: Perhaps there has been a little misunderstanding as far as you are concerned. If we had known that you had been thinking about this, and you had asked our views as to what you should do, I would have suggested to you that we would be very

pleased to have a representation from you as to how you handle the selling of plots in commercial cemeteries such as yours, because that is what we are anxious to find out.

If you would care to submit a brief, or tell us in a few words, how you handle your method of selling, or how it is received, we would be interested in hearing it.

MR. LEITCH: I am, as I say, representing Pinecrest Cemetery, and I have just within the last month, taken over the portion of the cemetery from my poor old Dad who is now 82, and who has always lived and is still living "cemetery". I was in High School when this was begun, and it was started through public pressure or need of a cemetery in the west end of Ottawa. It was spontaneous. The churches were discussing it. Groups were discussing it, and finally my Dad, who is J. A. Leitch of Westbury, and who was in real estate at the time and insurance, and was very active in church work, as he drove around the country road one day, he stopped the car, and said, "Look, wouldn't that make a nice cemetery?". That was the beginning of Pinecrest Cemetery, because on the hill, there was a row of pines.

I remember the discussion at the table as to

how it would be named, and as to how it could be formed, and should be formed, and it was done because of public need and the desire to have one in the west end of the city, since the east end of the city was well served with Beechwood Cemetery.

As far as methods of selling are concerned, it is done by the old-fashioned method similar to the cemeteries who, we have heard right here, thanks to you, keep their places in good order, and nicely maintained.

Public desire and the need for such a place to bury, we knew, would come. It seems to us -- and I hope it always will seem to us -- it is bad taste to solicit a person to buy a plot. We have never done so. We do not advertise. We think if we give people service, that is sufficient. They see the remains of their loved ones taken care of in a decent manner by us, and we create an appeal from the standpoint of giving service to those who see the way we operate, to locate in that cemetery.

THE CHAIRMAN: How large is your cemetery?

MR. LEITCH: Approximately 30 acres.

THE CHAIRMAN: What percentage is sold?

MR. LEITCH: About 25%.

THE CHAIRMAN: Do you have it all finished?

MR. LEITCH: Yes, it is well kept, and the grass cut. There is a problem of gathering up the leaves right now and there is plenty of room for further use.

THE CHAIRMAN: What do you charge for lots?

MR. LEITCH: It varies, according to location, sir, from \$300. a plot down, depending on location, but part of the purchase price is set aside for perpetual care.

THE CHAIRMAN: What percentage?

MR. LEITCH: 15% at the moment. That is quite capable of looking after the perpetual care of the cemetery. That can be looked into through the reports which we annually submit to the Ontario Government.

MR. ROOT: Do you erect tombstones in your cemetery?

MR. LEITCH: We make a charge for it.

MR. ROOT: Foundation, you mean?

MR. LEITCH: Yes.

MR. ROOT: It is not a garden lawn-type cemetery?

MR. LEITCH: No, those foundations are put well below the frost line, six feet to the bottom.

THE CHAIRMAN: How many graves in the \$300.

plot?

MR. LEITCH: You mean how many interments?

THE CHAIRMAN: Yes.

MR. LEITCH: They are all ten by ten.

THE CHAIRMAN: So that for each grave you would put aside roughly \$22. or \$25.?

MR. LEITCH: Yes, 15% of the purchase price; in some sections, it is down to \$100. per plot.

THE CHAIRMAN: It varies?

MR. LEITCH: According to sections, to fit the need.

THE CHAIRMAN: We have given a great deal of thought to a basis for perpetual care. Do you feel the percentage of the cost is a proper basis, or do you think there should be a minimum per lot?

MR. LEITCH: As I have sat here, listening to you this morning, I do not think I would like to be in your position to decide that, because you are trying to make legislation to suit years and years, thousands of years, to come.

No doubt there will be alterations to it, but it is quite a problem and I do not think I would like to be in your position. I was thinking this morning of the reporters who went to a small village cemetery in some locality and counted the headstones,

and counted the people in the town, deciding there were more people who were dead than alive.

It must be difficult for you to form legislation to suit all purposes and to last forever. 15% of the purchase price of a lot at today's price and at today's cost is different from 20 years ago. A man at that time might work for 40¢ or 50¢ an hour, and now they get \$1.50 an hour, and they want to work just half as hard.

THE CHAIRMAN: Could I ask you this? In connection with the permanent upkeep money which you have, the money which you take from your permanent upkeep fund, the interest would not be sufficient to keep your cemetery up in its present condition.

MR. LEITCH: I am afraid I have not been long enough at this to give the answer to that.

THE CHAIRMAN: I say that because you are keeping up a great deal of land which has not been sold.

MR. LEITCH: Yes, it must be, otherwise it looks terrible.

THE CHAIRMAN: There are two methods of developing, either by the development of the entire cemetery, or by five acres at a time.

MR. LEITCH: A combination of both those is what one arrives at eventually, but as I got up

to say, I had hoped to hear some discussion concerning the method of advertising and selling.

THE CHAIRMAN: Would you care to give me an opinion on this? Do you think that you are selling enough lots by your present system, that you are getting your share? Are you content with the number of lots you are selling?

MR. LEITCH: That is a rather hard question to answer.

THE CHAIRMAN: You know why I asked you that question?

MR. LEITCH: Is the T. Eaton Company satisfied with their sales?

THE CHAIRMAN: I do not know.

MR. LEITCH: I can tell you.

THE CHAIRMAN: I daresay they are probably satisfied, or some of their departments are never content. Would that be correct?

MR. LEITCH: I think perhaps you have answered your own question.

THE CHAIRMAN: I take it that your cemetery has a successful operation?

MR. LEITCH: Yes, it has, sir.

THE CHAIRMAN: What I am trying to arrive at is just a simple expression of opinion as to

whether or not you think a commercial cemetery like your own can be carried on successfully without solicitation in selling lots.

MR. LEITCH: We think so.

THE CHAIRMAN: Otherwise, you would not be doing it.

MR. LEITCH: Yes, and we find it to be rather embarrassing to have people coming in selling under high-pressure methods whereas we have for years been, as you would express it, successful in our operation, I would say, by the "grapevine" method. That is, one man finds his loved ones cared for, properly and he passes the word on to the next man, and a funeral gives, say, 100 people an opportunity of seeing the place in good order. They think, "Here is a properly kept cemetery. I must some day find myself a place such as this as a last resting place."

THE CHAIRMAN: You operate rather like an undertaker.

MR. LEITCH: We are definitely of the opinion that to advertise or to solicit in any brazen way -- that is a broad word, too -- we think is bad taste and we do not do it.

MR. THOMAS (Ontario): You think the service you give and the maintenance of the plots will make the sales for you. You do not bother about

sales promotion methods?

MR. LEITCH: We do not solicit in any way. We do the best we can with the money we have to give service to those who wish to purchase plots.

THE CHAIRMAN: What size are they, two-grave plots?

MR. LEITCH: No, they are four-grave plots.

We find in lots this size, ten by ten, there is plenty of room for headstones to go below the frost line, and legislation covering all cemeteries in Ontario would be rather difficult to make, because in one cemetery there is nothing but rock, and who wants to go six feet down in rock to make a base for a monument?

Quite often, graves have to be blasted out if it is rock country, while in other cemeteries, there is land which is loam where a foundation below frost line is necessary.

THE CHAIRMAN: Of course, if we were to make a regulation whereby you must never put a gravestone over a box, there would be plenty of cemeteries where you could not erect gravestones.

MR. LEITCH: That is why I have sympathy for you in making the decision.

MR. ROOT: Do you think by not soliciting

you are able to sell lots at a lower cost than if you put on high-pressure salesmanship? Can you give the same service for less money by not using high-pressure sales methods?

MR. LEITCH: I cannot answer that. I am not sufficiently experienced. If I had ten years' experience, I would be able to tell you that.

THE CHAIRMAN: There is quite an argument there, because he might have more money if he pre-sold the lots, because he would have the interest from the permanent upkeep fund to go into his revenue for the upkeep of the cemetery at the present time.

It does not necessarily follow that because a commission is paid to someone, that is lost to a person who did the selling. I do not think you could say that.

MR. LEITCH: The old saying is it is best to advertise, but we hold it is in bad taste to advertise.

THE CHAIRMAN: You do it, not because it is more profitable, but because you choose to operate your business in that fashion?

MR. LEITCH: Yes.

THE CHAIRMAN: I am very glad you came back because we are very anxious to hear men like yourself.

It would have been a great disappointment if we had gone away and not heard from you.

MR. LEITCH: I thought there was going to be a considerable amount of discussion over the method of advertising and selling.

THE CHAIRMAN: We have to depend entirely on the groups who appear, because at the present time, we are just listening.

MR. LEITCH: I would not like to go on record as being one to object to the methods which are being used, but we do not use them ourselves.

THE CHAIRMAN: I was trying to learn the effect your fashion of carrying on your business had on you, and just considering that for the time being, we will some day be able to compare them.

MR. LEITCH: For the time being, it has been sufficient to keep us without doing any advertising. Perhaps if someone came in and used modern advertising methods, we might be forced to do that to meet competition. If legislation were passed prohibiting such things, we would be content.

THE CHAIRMAN: Thank you very much.

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-----Whereupon the further proceedings of this Committee adjourned until Thursday, October 15th, 1953, in New York City, such proceedings not being reported.

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